

# Instructions M095i Statement of Division

ARIZONA CORPORATION COMMISSION  
Corporations Division  
1300 West Washington Street  
Phoenix, Arizona 85007  
[www.azcc.gov](http://www.azcc.gov)  
(602) 542-3026



## General Information

**Applicable law.** The Arizona Entity Restructuring Act, effective January 1, 2015, sets out the procedural aspects of division for all entity types. *See, in general*, A.R.S. §§ 29-2101 thru 2703; *for division*, A.R.S. §§ 29-2601 thru 29-2607. The requirements for the Statement of Division are set forth in A.R.S. § 29-2605. Statutes are available on the Arizona Legislature's website, [www.azleg.gov](http://www.azleg.gov), by following the link for Arizona Revised Statutes.

### Which entity should file the Statement of Division with the ACC?

If the dividing entity or any divided entity is an Arizona corporation or LLC, then the Statement of Division must be filed with the ACC. For example, if the dividing entity is an Arizona corporation or LLC, the dividing entity would file the Statement of Division with the ACC. If a divided entity is an Arizona corporation or LLC, but the dividing entity is a foreign entity, then the Statement still must be filed with the ACC. Which particular entity submits it for filing is not mandated by statute. Only one Statement, appropriately signed as required by statute, should be filed with the ACC.

### What attachments are required?

The attachments are delineated on the ACC form for the Statement of Division. The divided entity type determines what will be attached. If the divided entity is to be an Arizona corporation or LLC, Articles of Incorporation or Articles of Organization, respectively, must be attached to the Statement of Division. If the divided entity is an Arizona LLP, the Statement of Qualification must be attached to the Statement of Division. If the divided entity is a foreign LLC or foreign corporation that will be qualified to transact business in Arizona, the Application for Registration or Application for Authority, respectively, must be attached to the Statement.

NOTE: Any Articles, Application, or Statement attached to the Statement of Division must separately meet all the

statutory filing requirements for that document type. The filing fee for that document type must also be paid (in addition to the fee for the Statement of Division) when the Statement of Division is filed.

### When is the Statement of Division effective?

*If no date is specified* – if no delayed date is specified in the Statement of Division, and if the Statement of Division and any attachments thereto meet all statutory filing requirements and all fees are paid, the Statement is effective on the date the Statement was delivered to the Arizona Corporation Commission.

*If a delayed effective date or time or both is specified* – if the Statement plus any attachments meets all statutory filing requirements and all fees are paid, the Statement would be effective on the specified time and date. If a delayed date is specified, but no time is given, then the time used will be 12:01 a.m. Mountain Standard Time. A delayed effective date may not be later than the ninetieth (90th) day after the date the Articles are delivered to the Commission for filing.

*If all filing requirements were not met*, the Arizona Corporation Commission will send notice that additional information and/or fees are required.

### Is publication of the Statement of Division required? No.

**Filing fee.** If the Arizona entity on whose behalf the Statement is filed is an Arizona corporation, the filing fee is \$100. *See* A.R.S. § 10-122. If the Arizona entity on whose behalf the Statement is filed is an Arizona LLC, the filing fee is \$50. *See* A.R.S. § 29-851. For expedited processing (read the next paragraph), add \$35.00 to the filing fee. All fees are nonrefundable. *See* A.R.S. §§ 10-122, 10-3122, 29-851.

**Processing time.** Processing times are posted on our website each Monday at [www.azcc.gov/Divisions/Corporations](http://www.azcc.gov/Divisions/Corporations). For expedited (faster) processing, payment of the expedite fee plus

payment of the filing fee must be submitted. *See* A.R.S. §§ 10-122; 10-3122; 29-851. The expedite fee is \$35.00. *See* Decision No. 68008, July 22, 2005, Docket No. AC-00000A-05-0488. The Arizona Corporation Commission does not currently offer same day or next day service.

## Instructions

**Number 1.** Give the exact name of the dividing entity. "Dividing entity" means the domestic entity that approves a plan of division pursuant to section 29-2603 or the foreign entity that approves a division pursuant to the law of its jurisdiction of organization...." A.R.S. § 29-2102(11). If the dividing entity is an Arizona corporation or LLC, or is a foreign entity already on the ACC system, the name must match exactly the entity name as shown in ACC records at the time the Statement is submitted for filing. If the dividing entity is an Arizona LLP, the entity name must match exactly the name as shown in the records of the Secretary of State of Arizona at the time the Statement is submitted for filing.

**Number 1.1.** Give the jurisdiction of organization of the dividing entity. "Jurisdiction of organization" means the jurisdiction whose law includes the governing statute of the entity. A.R.S. § 29-2102(28). For example, if the dividing entity is an Arizona corporation, then the jurisdiction of organization is Arizona.

**Number 1.2.** Give the dividing entity type, such as corporation or LLC.

**Number 1.3.** Check one box to indicate whether or not the dividing entity will survive the division. If it will survive, and if its Articles are being amended, attach to the Statement Articles of Amendment.

**Number 2.** Complete the requested information for all resulting entities. "Resulting entity" (a) means an entity that continues in existence after, or that is organized as a result of, a division. (b) Includes a dividing entity if the

dividing entity survives the division.”  
A.R.S. § 29-2102(42).

**NOTE** - If a resulting entity is an Arizona corporation or LLC, or is a foreign entity already on the ACC system, the name must match exactly the entity name as shown in ACC records at the time the Statement is submitted for filing. If a resulting entity is an Arizona LLP, the entity name must match exactly the name as shown in the records of the Secretary of State of Arizona at the time the Statement is submitted for filing.

**NOTE** – if the resulting entity is a new entity, be sure and include within the name the appropriate entity identifier. For example, if a new corporation is being created as a resulting entity, an appropriate corporation identifier must be part of the entity name. For LLC naming requirements, see A.R.S. § 29-602, or the Instructions to the ACC form for Articles of Organization. For corporation naming requirements, see A.R.S. § 10-401 or 10-3401 (nonprofits), or the Instructions to the ACC form for Articles of Incorporation for your corporation type. Statutes are available on the Arizona Legislature’s website, [www.azleg.gov](http://www.azleg.gov), by following the link for Arizona Revised Statutes.

**Number 3.** If any resulting entity is a NEW Arizona entity, attach to the Statement one of the following: Articles of Incorporation; Articles of Organization; Statement of Qualification (partnerships). If any resulting entity is a foreign corporation or LLC that will be qualified in Arizona to transact business, attach to the Statement either an Application for Authority (corporations) or an Application for Registration (LLCs).

**Number 4.** See A.R.S. § 29-2603, which sets forth the requirements for approval of the division by the dividing entity. Statutes are available on the Arizona Legislature’s website, [www.azleg.gov](http://www.azleg.gov), by following the link for Arizona Revised Statutes. By signing the Statement of Division, the signer is declaring under the penalty of perjury that the statement made in number 4 is true. Do not sign or submit the Statement for filing if number 4 is not true.

**Number 5.** Please refer to “When is the Statement of Division effective”

under General Information above. If the Statement is to be effective (once approved) on the date it was delivered to the ACC, leave this section blank.

## Signature and Verification

The dividing entity must sign.

The appropriate representative of the dividing entity must sign the Statement. If the dividing entity is a corporation, an officer or the Chairman of the Board of Directors must sign. If the dividing entity is a manager-managed LLC, then any manager can sign. If the dividing entity is a member-managed LLC, then any member can sign.

The document is submitted under penalty of perjury.

Complete all information in the signature box. Sign on the line by “signature.” Print the name of the individual signing by the section for “print name.” Give the title (officer, manager, etc.) of the person signing. **THE TITLE OF THE PERSON SIGNING MUST BE PROVIDED OR THE DOCUMENT WILL BE REJECTED.** Fill in the date.

## Submit the document

**Cover Sheet.** All documents must be submitted with a Cover Sheet. Forms are available on our website at this link: <http://www.azcc.gov/Divisions/Corporations/forms/formsindex.asp>

### What to submit:

1. Cover Sheet;
2. Statement of Division;
3. If applicable, attach one or more of the following: Articles of Amendment; Articles of Incorporation; Articles of Organization; Application for Registration; or Application for Authority; or Statement of Qualification (partnerships); and
4. Payment.

**By Mail.** Mail the completed paper document, order form, and payment (see below for payment information) to:  
Arizona Corporation Commission  
Corporations Division  
1300 W. Washington St.  
Phoenix, Arizona 85007

**In Person.** Deliver the completed document, order form, and payment (see below for payment information) to:  
Arizona Corporation Commission

Corporations Division  
1300 W. Washington St.  
Phoenix, Arizona 85007

## Payment Methods

**Credit card.** If submitting the document online or in person, payment by credit card is acceptable. Credit cards cannot be used if submitting by mail. The Arizona Corporation Commission accepts only Visa, MasterCard, or American Express.

**Check.** If submitting the document by mail or in person, payment by check is acceptable. Checks must have an imprinted name of the account holder and/or the account holder’s imprinted address – checks without imprinted name or address information will not be accepted. A handwritten or stamped name or address will not be accepted. If paying by check, make the check payable to Arizona Corporation Commission, and do not abbreviate.

**Money order.** If submitting the document by mail or in person, payment by money order is acceptable.

**Cash.** If submitting the document in person, cash payments are acceptable. Do not mail cash.

## Questions

For questions, contact our Customer Service Call Center at 602-542-3026, or, within Arizona only, 800-345-5819.